

You have to complete this form for a trust resident in Alberta **and** for a non-resident trust that carries on a business through a permanent establishment in Alberta.

**Taxable income** (line 56 of the return) \_\_\_\_\_                                           **1**

**Step 1 – Alberta tax on taxable income**

**Testamentary, inter vivos, or grandfathered inter vivos trusts**

**Alberta tax on taxable income** Line 1                                           × 10% =                                           **2**

**Step 2 – Donations and gifts tax credit**

Total donations and gifts Line 17 of Schedule 11 **14412** •                                            
 On the first \$200 or less                                           × 10% =                                           **3**  
 On the remainder                                           × 12.75% =                                           **4**  
**Donations and gifts tax credit** (line 3 plus line 4) **14414** • =                                           **5**

**Step 3 – Alberta tax**

Enter the amount from line 2 above. **14401** ■                                           **6**

Donations and gifts tax credit (line 5)                                           **7**

Dividend tax credit  
 Line 24 of Schedule 8                                           × 24.17% = **14418** • +                                           **8**  
 Line 31 of Schedule 8                                           × 30% = **14415** • +                                           **9**

Minimum tax carryover  
 Line 30 of Schedule 11                                           × 35% = **14416** • +                                           **10**

Total credits (add lines 7 to 10.) =                                           **11**

Subtotal (line 6 minus line 11. If negative, enter "0".) =                                           **12**

Alberta additional tax for minimum tax purposes Amount I from Chart 3 of Schedule 12 **14402** ■ +                                           **13**

Subtotal (line 12 plus line 13) **14405** ■ =                                           **14**

Alberta foreign tax credit (from Form T2036) **14510** •                                           **15**

Alberta political contributions made in 2006 from your official receipt called *Annual Contribution* **14521** •                                           **16**

Credit calculated for line 17 – maximum \$1,000 (see instructions on back) +                                           **17**

Alberta political contributions made in 2006 from your official receipt called *Senatorial Selection Campaign Contribution* **14522** •                                           **18**

Credit calculated for line 19 – maximum \$1,000 (see instructions on back) +                                           **19**

**Allowable political contribution tax credit** (add lines 17 and 19.) **14520** ■ =                                           **20**

Alberta royalty tax rebate (see instructions on back) **14440** • +                                           **21**

Total credits (add lines 15, 20, and 21.) =                                           **22**

**Alberta tax** (line 14 minus line 22. If negative, enter "0"). Enter this amount on line 82 of the return. **14540** =                                           **23**

# Alberta Tax Instructions

## What's new for 2006

The dividend tax credit calculation has changed.

See below for more information about the following amounts:

- allowable political contribution tax credit
- Alberta royalty tax rebate

### Line 20 – Allowable political contribution tax credit

A trust can deduct from its taxes payable to Alberta part of the amounts it paid to:

- a registered constituency association in an election held under the *Election Act*; or
- a registered political party of Alberta or a registered candidate, in an election held either under the *Election Act* or the *Senatorial Selection Act*.

Complete the calculation below for **each type** of Alberta political contribution (from line **A** or line **B**, as applicable).

Attach an official receipt to the return, and use the **applicable** column to determine the amount to enter on lines **17** or **19**.

Alberta political contributions made in 2006 from your official receipt called *Annual Contribution*: \_\_\_\_\_ **A**  
Enter amount A on line 16.

Alberta political contributions made in 2006 from your official receipt called *Senatorial Selection Campaign Contribution*: \_\_\_\_\_ **B**  
Enter amount B on line 18.

		Contributions of \$200 or less	Contributions more than \$200, but not more than \$1,100	Contributions more than \$1,100, but not more than \$2,300	Contributions over \$2,300
Amount A or B, as applicable	1				
Contribution base	2	– 0 00	– 200 00	– 1,100 00	
Line 1 minus line 2	3	=	=	=	
Credit rate	4	× 75%	× 50%	× 33.33%	
Line 3 multiplied by line 4	5	=	=	=	
Base credit	6	+ 0 00	+ 150 00	+ 600 00	
Allowable credit – line 5 plus line 6	7	=	=	=	\$1,000.00

Enter the result from line 7 on:

- line 17, for your contributions from your receipt called *Annual Contribution*; or
- line 19, for your contributions from your receipt called *Senatorial Selection Campaign Contribution*.

### Line 21 – Alberta royalty tax rebate

To qualify for the Alberta royalty tax rebate during the tax year, a trust had to have met these conditions:

- had attributed Canadian royalty income; **and**
- either had a permanent establishment in Alberta **or** was a resident in Alberta on the last day of the year.

Complete and attach Form T79, *Alberta Royalty Tax Rebate (Individuals)*. Enter on line 21 of this form, the amount from line 18 of Form T79.

## If you have questions...

If you have questions about **Alberta tax and credits**, visit the Canada Revenue Agency (CRA) Web site at [www.cra.gc.ca](http://www.cra.gc.ca) or call the CRA at 1-800-959-8281. To get forms, visit the CRA Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.